

E. OBJECT CODES

See pages 57-66 for selected definitions

**OBJECT
CLASSIFICATIONS**

- 100 SALARIES
 - 110 General District Administrative Salaries
 - 111 Compensation - School Board
 - 112 Salaries - Superintendent
 - 113 Salaries - Assoc., Deputy, or Asst. Superintendent
 - 114 Salaries - School Business Administrator
 - 115 Salaries - Supervisors and Directors
 - 120 School Administrative Salaries
 - 121 Salaries - Principals and Assistants
 - 130 Licensed Instructional Salaries
 - 131 Salaries - Teachers
 - 132 Salaries - Substitute Teachers
 - 133 Salaries - Sabbatical Leave
 - 140 Other Licensed Salaries
 - 141 Salaries - Attendance and Social Work Personnel
 - 142 Salaries - Guidance Personnel
 - 143 Salaries - Health Services Personnel
 - 144 Salaries - Psychological Personnel
 - 145 Salaries - Media Personnel - Licensed
 - 149 Salaries - Other Licensed Personnel
 - 150 Office Salaries
 - 151 Salaries - Accounting Personnel
 - 152 Salaries - Secretarial and Clerical Personnel
 - 160 Para-Professional Salaries
 - 161 Salaries - Teacher Aides and Para-Professionals
 - 162 Salaries - Media Personnel – Non-Licensed

**OBJECT
CLASSIFICATIONS**

170	Student Transportation Salaries	
171	Salaries - Student Transportation Supervisor	
172	Salaries - Bus Drivers	
173	Salaries - Mechanics and Other Garage Employees	
174	Salaries - Other	
180	Operation and Maintenance Salaries	
181	Salaries - Operation & Maintenance Supervisors	
182	Salaries - Custodial & Maintenance Personnel	
190	Other Salaries	
191	Salaries - Food Services Personnel	
198	Salaries - Other Classified Personnel	
199	Salaries - All Other	
200	EMPLOYEE BENEFITS	
210	State Retirement	
211	State Retirement - Reimbursable	
212	State Retirement – Non-reimbursable	
220	Social Security	
230	Local Retirement	
240	Group Insurance	
241	Group Insurance - Licensed	
242	Group Insurance - Classified	
270	Industrial Insurance	
280	Unemployment Insurance	
290	Other Employee Benefits	
300	PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	
310	Official/Administrative Services	
320	Professional - Educational Services	
330	Professional Employee Training and Development	
340	Other Professional Services	
350	Technical Services	
351	Data Processing and Coding Services	
OBJECT		FY07
<u>CLASSIFICATION</u>		
400	PURCHASED PROPERTY SERVICES	
410	Utility Services	

- 411 Water/Sewage
 - 412 Disposal Service
- 420 Cleaning Services
- 430 Repairs & Maintenance Services
 - 431 Non-Technology Repairs & Maint.
 - 432 Technology Related Repairs & Maint.
 - 433 Custodial Services
- 440 Rentals
 - 441 Rental of Land & Buildings
 - 442 Rental of Equipment & Vehicles
 - 443 Rental of Computers & Related Equipment
- 450 Construction Services
- 490 Other Purchased Property Services
- 500 OTHER PURCHASED SERVICES
 - 510 Student Transportation Services
 - 511 Student Transportation Services from Another LEA Within the State
 - 512 Student Transportation Services from Another LEA Outside the State
 - 513 Student Transportation Services - Commercial
 - 514 Student Transportation Services - Student Allowances
 - 515 Payments in lieu of Transportation
 - 516 Payments in lieu -- Dead Miles
 - 519 Other Student Transportation Services
 - 520 Insurance (Other than employee benefits)
 - 521 Property Insurance
 - 522 Liability Insurance
 - 523 Fidelity Bond Premiums
 - 530 Communication (Telephone & Other)
 - 540 Advertising

**OBJECT
CLASSIFICATION**

FY07

- 550 Printing and Binding
- 560 Tuition
 - 561 Tuition to Other LEAs Within the State

- 562 Tuition to Other LEAs Outside the State
- 563 Tuition to Private Schools
- 564 Tuition to Educational Service Agency Within the State
- 565 Tuition to Educational Service Agency Outside the State
- 566 Tuition to Charter School
- 567 Tuition to Other LEAs for Voucher Program
- 569 Tuition - Other

- 570 Food Service Management

- 580 Travel/Per Diem

- 590 Inter-educational, Interagency Purchased Services
 - 591 Services Purchased from another LEA Within the State
 - 592 Services Purchased from another LEA Outside the State
 - 594 Admission Charges

- 600 SUPPLIES AND MATERIALS
 - 610 General Supplies

 - 620 Energy Supplies
 - 621 Natural Gas
 - 622 Electricity
 - 623 Bottled Gas
 - 624 Fuel Oil
 - 625 Coal
 - 626 Motor Fuel (Gasoline & Diesel)
 - 629 Other

 - 630 Food

 - 640 Books
 - 641 Textbooks
 - 644 Library Books

 - 645 Periodicals

 - 646 Audiovisual Materials

 - 670 Software

**OBJECT
CLASSIFICATION**

FY07

- 680 Maintenance Supplies and Materials
 - 681 Lubricants
 - 682 Tires and Tubes
 - 683 Repair Parts for Buses & Other Vehicles
 - 684 Repair Parts for Garage Equipment
 - 689 Miscellaneous

- 700 PROPERTY

- 710 Land and Site Improvements
- 720 Buildings
- 730 Equipment
 - 731 Machinery
 - 732 School Buses
 - 733 Furniture and Fixtures
 - 734 Technology Related Hardware
 - 735 Non-Bus Vehicles
 - 736 Technology Software
 - 739 Other Equipment
- 740 Infrastructure
- 790 Depreciation
- 800 DEBT SERVICE AND MISCELLANEOUS
 - 810 Dues and Fees
 - 820 Judgments Against the LEA
 - 830 Interest
 - 833 Amortization of Bond Issuance & Other Related Costs
 - 840 Redemption of Principal
 - 845 Debt Issuance Costs on Refunding
 - 850 Contingency **(For Budgeting Purposes Only)**
 - 860 Indirect Costs - Non-restricted
 - 870 Indirect Costs - Restricted
 - 890 Miscellaneous Expenditures
 - 891 Training

**OBJECT
CLASSIFICATION**

FY07

- 900 OTHER USES & CHANGES

Refer to Revenue Classifications 5000 & 6000

